

Exhibit 8

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

IN RE: TERRORIST ATTACKS ON

03 MDL 1570 (GBD) (SN)

SEPTEMBER 11, 2001

This Document Relates To: *All Actions*

DECLARATION OF SAMUEL G. COOMBS

I, Samuel G. Coombs, do hereby declare:

I am currently 77 years old and a resident of Alabama. In 1960 I enlisted in the U.S. Army, I held the ranks of Private, Sergeant, Warrant Officer Pilot, Chief Warrant Officer, First Lieutenant and retired as a Major during July 1982. I retired as a Logistics Officer. I am currently retired. I am active in my church, as a part-time school bus driver and assist children with disabilities.

I first applied to work at Dallah Avco in 1983, and began working for them in Jeddah, Saudi Arabia in 1983 as a Chief Procurement Officer at the King Khalid Military City. From 1984 to 1987 I held positions with Wal-Mart distribution center in Cullman, Alabama as an area manager and SIYANCO-SOCP, Abha, Saudi Arabia as a Site Administrator in logistics operations for the Kingdom of Saudi Arabia Army Ordinance Corps. From August 1992 – August 1994 I worked for Kawasaki Helicopter as a Site Manager for the Saudi Arabian Civil Defense Helicopter Base. In the summer of 1994, I visited Dallah Avco and became aware that Dallah Avco was recruiting for positions within the Saudi Arabia Presidency of Civil Aviation's Airways Engineering Department (AED). I applied for and received a position as Assistant Logistical Manager within the AED. Within a few months my immediate superior resigned and I was appointed Manager of the Logistics Department of AED. I stayed in this position until leaving the Presidency of Civil Aviation (PCA) in June 1997. My salary was approximately \$5,000 monthly. I was paid by Dallah Avco though I had no other substantial contact with Dallah Avco aside from people working for the AED who were also recruited by Dallah Avco. All of my day-to-day duties were as Manager of Logistics for the PCA/AED.

My boss was Mohamed Al-Salmi, AED's Director General. Al-Salmi approved all of my vacation and personal leave as well as anything else related to my job duties and administrative procedures. I had a good work relationship with Mr. Al-Salmi. Mr. Al-Salmi was a very

religious Muslim. On one occasion in 1995, Mr. al-Salmi had an Imam, whose name I cannot recall, talk and preach to me for approximately four hours about the virtues of being a Muslim. The Imam encouraged me to convert to Islam. I politely listened to the Imam. At the conclusion of his presentation, the Imam asked me if I wanted to convert to Islam. I am a Christian and politely rejected the Imam's offer. When the Imam asked me for a reason why I did not want to become a Muslim, I asked the Imam "what am I to tell my mother?" I knew Saudi men revere their mothers and don't want to disappoint them.

All of PCA's offices and warehouses in Jeddah were located within the same PCA complex. The main AED office was located directly across the street from my office at the AED Logistics Department. I visited the various AED offices as my job responsibilities required me to do so.

The AED handled a lot of cash, both in US Dollars and other hard currencies. The uses of the money were not always transparent or free of suspicion. It was referred to with the Arabic term "baksheesh" or gift. I made a very strict point to never take any illicit payment and I informed Mr. Al-Salmi of this very early in our relationship. However, very large amounts of cash were frequently used within the AED. For instance, I can recall that Mr. Al-Salmi went to London for 10 days and took about \$50,000 in cash with him. A few days later, Mr. Al-Salmi called and said he needed more money. Mohamed Basharahil, a PCA employee from Africa (who spoke beautiful English and was often used as an Arabic translator) was flown to London to bring Mr. Al-Salmi a briefcase with \$50,000 United States dollars.

I was the responsible Manager for the budget for the Logistics Department of the AED. The annual budget for which I was responsible totaled approximately \$196 million. The Logistics Department budget was for the purchase of equipment and logistical support for the numerous aeronautical navigation systems located throughout the Kingdom of Saudi Arabia. The navigational systems were for both aircraft and ground based systems such as air traffic control towers. The budget was also used, among other things, for paying Saudi Arabian students studying abroad who were PCA employees or aspiring employees of the PCA.

One of those students was a man named Omar al-Al-Bayoumi. Mr. Al-Bayoumi's name stood out to me during my regular review of the Financial Directives pertaining to the PCA's student expenses. These Financial Directives were periodically sent to me by Mr. Al-Salmi. The financial directives flowed once a month unless there was something urgent that needed to be addressed. I was responsible for reviewing and approving items that were part of the logistics budget that I was responsible for. After review of the Financial Directives, I would send them to Mr. Alp Karli who would process the payments.

Mr. Al-Bayoumi's name always headed the list of students contained in the Financial Directives because his expenses were significantly higher than the rest of the students. Mr. Al-Bayoumi was considerably older in age than the other students and a married man. The other students were younger and mostly unmarried.

Mr. Al-Bayoumi regularly claimed unusual additional expenses that were not provided to other students. I can recall payments for his wife's frequent travel to and from Saudi Arabia and the United States. Also, on one occasion, I saw a request that Mr. Al-Bayoumi wanted to get one new car for himself so that his wife could take possession of his car that was only a year old.

I saw Mr. Al-Bayoumi's tuition and expense payments on PCA budget sheets for the Logistics Department. These sheets would include the following items: Mr. Al-Bayoumi's name, his marriage status and "additional expenses" paid. I regularly saw how much Mr. Al-Bayoumi was paid for each of these items. AED Director Mr. Al-Salmi and/or another PCA official Alp Karli issued directions to authorize the distribution of funds through the Logistics Department to Dallah Avco, who subsequently paid the Saudi Arabian students, including Mr. Al-Bayoumi.

I recall that in 1996, Mr. Al-Bayoumi received approximately \$60,000 per year for tuition and expenses. That same year the figure that Mr. Al-Bayoumi received jumped approximately \$30,000 to total about \$90,000 a year. Mr. Al-Bayoumi's tuition and expenses were paid through the Logistics Department funding through the Dallah Avco/PCA arrangement. At the time I was not aware of any other funds going to Mr. Al-Bayoumi.

I reviewed documents shown to me by Kreindler & Kreindler, including DA 1016, DA 2267 and DA 398. I have not previously seen these documents and they are not documents produced by the Logistics Department which I managed. The documents clearly demonstrate that Mr. Al-Bayoumi was receiving a salary and benefits paid by Dallah Avco for working as a PCA employee in addition to and at the same time that Mr. Al-Bayoumi was being paid educational and other expenses from my Logistics Department budget. I am not aware of any other PCA students receiving similar compensation. Some of the documents are signed by Mr. Al-Salmi. I find that PCA's handling of Mr. Al-Bayoumi is way outside of the box and not consistent with Mr. Al-Salmi's normal operating practices. Mr. Al-Salmi always stressed to me that an individual had to be specifically qualified for a position before they would be hired by the PCA.

In November 1994 I travelled to the Los Angeles, California area to visit Ercan, a subcontractor of Dallah Avco under the AED's ANSS contract. The principal of Ercan was a man named Magdi Hanna. Mr. Al-Salmi sent me to assist Ercan and Mr. Hanna to understand the process of procuring equipment in the United States from navigational system manufacturers and system vendors.

I do not know how Ercan was chosen to be the subcontractor for the ANSS contract. I spent approximately nine days at Ercan's administrative office. This was the only trip I made to Ercan in Southern California during my employment with PCA.

Ercan had office space in the Newport Beach, California area. Ercan had 4 rented offices in a 3-story nice office building and a warehouse located at another location. Ercan had between 12 – 15 employees working for them at the time I visited their office during November 1994.

I arrived at the Ercan office and was met by Mr. Hanna. He escorted me to a conference room. On the way to the conference room, Mr. Hanna told me that he was going to introduce me to Mr. Al-Bayoumi. At that point I was familiar with Mr. Al-Bayoumi only by name. There were two people inside the conference room when Mr. Hanna and I entered. Mr. Hanna introduced me to Mr. Al-Bayoumi. Mr. Hanna did not refer to Mr. Al-Bayoumi by any job title during the introduction. I reached out to greet Mr. Al-Bayoumi but he refused to shake my hand. I cannot recall the name of the other individual in the room. He was a white male, mid to late 20s, clean shaven. I believe that this individual was employed in a clerical position at Ercan. Mr. Al-Bayoumi was dressed in Western style business casual clothing.

Mr. Al-Bayoumi asked me my name and I replied "Samuel." Mr. Al-Bayoumi immediately asked me in a condescending manner if I was Jewish. I assume Mr. Al-Bayoumi asked this because he thought that I was named after the Jewish Prophet Samuel. I responded that I was not Jewish and told Mr. Al-Bayoumi, in the Arabic language, that I was German. This pleased Mr. Al-Bayoumi. Mr. Al-Bayoumi asked me about a request that he had placed for one new car for himself. I told Mr. Al-Bayoumi that I was not the person responsible for authorizing the disbursement of funds. I told Mr. Al-Bayoumi that he would have to bring that subject up with Mr. Al-Salmi. Mr. Al-Bayoumi didn't ask any further questions about the cars. I never saw or spoke with Mr. Al-Bayoumi again.

Mr. Hanna told me that his relationship with Mr. Al-Bayoumi was troubled and testy. Mr. Hanna did not have anything nice to say about Mr. Al-Bayoumi, and I sensed that Hanna was irritated with Mr. Al-Bayoumi. Hanna told me that Mr. Al-Bayoumi was a frequent speaker at one of the Mosques located in the Los Angeles, California area, but I do not recall if Mr. Hanna mentioned the name of the Mosque. Mr. Hanna complained to me that Mr. Al-Bayoumi ordered Mr. Hanna around. Mr. Hanna stated that he didn't like to be around Mr. Al-Bayoumi and could care less if he ever saw him again. I got the impression from Mr. Hanna that Mr. Al-Bayoumi possessed a certain social status within the Los Angeles community that he (Mr. Hanna) did not possess and that this aggravated Mr. Hanna.

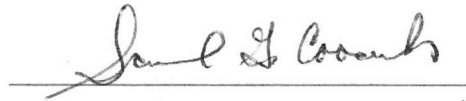
On one occasion during my visit to Ercan, Mr. Hanna and I drove from the Ercan office to a restaurant located across the street from Disneyland in Anaheim, California. I do not remember the name of the restaurant. The restaurant served traditional American cuisine. On the way to the restaurant, we drove by an apartment complex located in Costa Mesa, California. Mr. Hanna pointed at the apartment complex and stated that Mr. Al-Bayoumi had an apartment at the complex and that he was nagging Mr. Hanna to get the apartment furnished with nice furniture. Mr. Hanna told me that he was tired of Mr. Al-Bayoumi always asking him, or telling him, to do things for him. I understood from Mr. Hanna that he was obligated to do whatever Mr. Al-Bayoumi asked him to do and felt threatened by him. I cannot recall the name of Mr. Al-Bayoumi's apartment complex but described it as being in a middle to upper middle-class neighborhood in Costa Mesa. I estimated that the complex was approximately 10 years old at the time that I saw it. The apartment complex consisted of approximately 12 blocks of two-story

buildings with 6 apartments per building. The complex had ample parking available and was surrounded by nice trees and manicured landscaping. Mr. Hanna and I did not visit the apartment or enter the apartment complex.

In 2002 I was interviewed three times by the Federal Bureau of Investigation (FBI). I informed them of all of the above information, including the existence of Mr. Al-Bayoumi's Costa Mesa apartment. I also gave the FBI 6 three-and-a-half-inch computer discs that contained AED Logistics Department documents which I had retained from my time at the PCA/AED.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated:



Samuel G. Coombs

1/25/2021